

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET B PART I		
		NET EXPENSES FOR COST ALLOCATION Fr. Wkst A, Col 7 0	CAP. REL. BUILDINGS & FIXTURES 1	CAP. REL. MOVABLE EQUIPMENT 2	EMPLOYEE BENEFITS 3	SUBTOTAL (Sum of Columns 0 - 3) 3 A	ADMINIS- TRATIVE & GENERAL 4	
GENERAL SERVICE COST CENTERS								
1	Capital-Related Costs - Building & Fixture							1
2	Capital-Related Costs - Movable Equipment							2
3	Employee Benefits							3
4	Administrative and General							4
5	Plant Operation, Maintenance and Repairs							5
6	Laundry and Linen Service							6
7	Housekeeping							7
8	Dietary							8
9	Nursing Administration							9
10	Central Services and Supply							10
11	Pharmacy							11
12	Medical Records and Library							12
13	Social Service							13
14	Intern & Residents (Approved Teaching Program)							14
15	Other General Service Cost							15
INPATIENT ROUTINE SERVICE COST CENTERS								
16	Skilled Nursing Facility							16
17								17
18	Nursing Facility							18
18.1	Intermediate Care Facility/ Mentally Retarded							18.1
19	Other Long Term Care							19
20	Other Inpatient Routine Services							20
ANCILLARY SERVICE COST CENTERS								
21	Radiology							21
22	Laboratory							22
23	Intravenous Therapy							23
24	Oxygen (Inhalation) Therapy							24
25	Physical Therapy							25
26	Occupational Therapy							26
27	Speech Pathology							27
28	Electrocardiology							28
29	Medical Supplies Charged to Patients							29
30	Drugs Charged to Patients							30
31	Dental Care - Title XIX only							31
32	Support Surfaces							32
33	Other Ancillary Service Cost							33

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:		PERIOD:		WORKSHEET B		
				FROM _____	TO _____	PART I		
COST CENTER (Omit Cents)		NET EXPENSES FOR COST ALLOCATION Fr. Wkst A, Col 7	CAP. REL. BUILDINGS & FIXTURES	CAP. REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL (Sum of Columns 0 - 3)	ADMINIS- TRATIVE & GENERAL	
		0	1	2	3	3 A	4	
OUTPATIENT SERVICE COST CENTERS								
34	Clinic							34
35	R H C							35
36	Other Outpatient Service Cost							36
OTHER REIMBURSABLE COST CENTERS								
37	Administrative and General - HHA							37
38	Skilled Nursing Care - HHA							38
39	Physical Therapy - HHA							39
40	Occupational Therapy - HHA							40
41	Speech Pathology - HHA							41
42	Medical Social Services - HHA							42
43	Home Health Aide - HHA							43
44	Durable Medical Equipment - Rented - HHA							44
45	Durable Medical Equipment - Sold - HHA							45
46	Home Delivered Meals - HHA							46
47	Other Home Health Services - HHA							47
48	Ambulance							48
49	Interns and Residents (Not in Approved Teaching Program)							49
50	Outpatient Rehabilitation Provider							50
51	Other Reimbursable Cost							51
SPECIAL PURPOSE COST CENTERS								
55	Hospice							55
56	Other Special Purpose Cost							56
57	Subtotals							57
NON REIMBURSABLE COST CENTERS								
58	Gift, Flower, Coffee Shops and Canteen							58
59	Barber and Beauty Shop							59
60	Physicians' Private Offices							60
61	Nonpaid Workers							61
62	Patients Laundry							62
63	Other Non Reimbursable Cost							63
64	Cross Foot Adjustments							64
65	Negative Cost Center							65
75	TOTAL							75

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:		PERIOD: FROM _____ TO _____		WORKSHEET B PART I			
		PLANT OPER. MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	
COST CENTER (Omit Cents)		5	6	7	8	9	10	11	
GENERAL SERVICE COST CENTERS									
1	Capital-Related Costs - Building & Fixture								1
2	Capital-Related Costs - Movable Equipment								2
3	Employee Benefits								3
4	Administrative and General								4
5	Plant Operation, Maintenance and Repairs								5
6	Laundry and Linen Service								6
7	Housekeeping								7
8	Dietary								8
9	Nursing Administration								9
10	Central Services and Supply								10
11	Pharmacy								11
12	Medical Records and Library								12
13	Social Service								13
14	Intern & Residents (Approved Teaching Program)								14
15	Other General Service Cost								15
INPATIENT ROUTINE SERVICE COST CENTERS									
16	Skilled Nursing Facility								16
17									17
18	Nursing Facility								18
18.1	Intermediate Care Facility/ Mentally Retarded								18.1
19	Other Long Term Care								19
20	Other Inpatient Routine Services								20
ANCILLARY SERVICE COST CENTERS									
21	Radiology								21
22	Laboratory								22
23	Intravenous Therapy								23
24	Oxygen (Inhalation) Therapy								24
25	Physical Therapy								25
26	Occupational Therapy								26
27	Speech Pathology								27
28	Electrocardiology								28
29	Medical Supplies Charged to Patients								29
30	Drugs Charged to Patients								30
31	Dental Care - Title XIX only								31
32	Support Surfaces								32
33	Other Ancillary Service Cost								33

FORM CMS-2540-96 (10/99) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-II, SECTION 3524)

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:			PERIOD:		WORKSHEET B		
					FROM _____	TO _____	PART I		
COST CENTER (Omit Cents)	PLANT OPER. MAINTENANCE & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE KEEPING	DIETARY	NURSING ADMINIS- TRATION	CENTRAL SERVICES & SUPPLY	PHARMACY		
	5	6	7	8	9	10	11		
OUTPATIENT SERVICE COST CENTERS									
34	Clinic							34	
35	R H C							35	
36	Other Outpatient Service Cost							36	
OTHER REIMBURSABLE COST CENTERS									
37	Administrative and General - HHA							37	
38	Skilled Nursing Care - HHA							38	
39	Physical Therapy - HHA							39	
40	Occupational Therapy - HHA							40	
41	Speech Pathology - HHA							41	
42	Medical Social Services - HHA							42	
43	Home Health Aide - HHA							43	
44	Durable Medical Equipment - Rented - HHA							44	
45	Durable Medical Equipment - Sold - HHA							45	
46	Home Delivered Meals - HHA							46	
47	Other Home Health Services - HHA							47	
48	Ambulance							48	
49	Interns and Residents (Not in Approved Teaching Program)							49	
50	Outpatient Rehabilitation Provider							50	
51	Other Reimbursable Cost							51	
SPECIAL PURPOSE COST CENTERS									
55	Hospice							55	
56	Other Special Purpose Cost							56	
57	Subtotals							57	
NON REIMBURSABLE COST CENTERS									
58	Gift, Flower, Coffee Shops and Canteen							58	
59	Barber and Beauty Shop							59	
60	Physicians' Private Offices							60	
61	Nonpaid Workers							61	
62	Patients Laundry							62	
63	Other Non Reimbursable Cost							63	
64	Cross Foot Adjustments							64	
65	Negative Cost Center							65	
75	TOTAL							75	

COST ALLOCATION - GENERAL SERVICE COSTS		PROVIDER NO.:			PERIOD: FROM _____ TO _____		WORKSHEET B PART I		
		MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL	
COST CENTER (Omit Cents)		12	13	14	15	16	17	18	
GENERAL SERVICE COST CENTERS									
1	Capital-Related Costs - Building & Fixture								1
2	Capital-Related Costs - Movable Equipment								2
3	Employee Benefits								3
4	Administrative and General								4
5	Plant Operation, Maintenance and Repairs								5
6	Laundry and Linen Service								6
7	Housekeeping								7
8	Dietary								8
9	Nursing Administration								9
10	Central Services and Supply								10
11	Pharmacy								11
12	Medical Records and Library								12
13	Social Service								13
14	Intern & Residents (Approved Teaching Program)								14
15	Other General Service Cost								15
INPATIENT ROUTINE SERVICE COST CENTERS									
16	Skilled Nursing Facility								16
17									17
18	Nursing Facility								18
18.1	Intermediate Care Facility/ Mentally Retarded								18.1
19	Other Long Term Care								19
20	Other Inpatient Routine Services								20
ANCILLARY SERVICE COST CENTERS									
21	Radiology								21
22	Laboratory								22
23	Intravenous Therapy								23
24	Oxygen (Inhalation) Therapy								24
25	Physical Therapy								25
26	Occupational Therapy								26
27	Speech Pathology								27
28	Electrocardiology								28
29	Medical Supplies Charged to Patients								29
30	Drugs Charged to Patients								30
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		MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS	OTHER GENERAL SERVICE COST	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL	
COST CENTER (Omit Cents)		12	13	14	15	16	17	18	
OUTPATIENT SERVICE COST CENTERS									
34	Clinic								34
35	R H C								35
36	Other Outpatient Service Cost								36
OTHER REIMBURSABLE COST CENTERS									
37	Administrative and General - HHA								37
38	Skilled Nursing Care - HHA								38
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46	Home Delivered Meals - HHA								46
47	Other Home Health Services - HHA								47
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SPECIAL PURPOSE COST CENTERS									
55	Hospice								55
56	Other Special Purpose Cost								56
57	Subtotals								57
NON REIMBURSABLE COST CENTERS									
58	Gift, Flower, Coffee Shops and Canteen								58
59	Barber and Beauty Shop								59
60	Physicians' Private Offices								60
61	Nonpaid Workers								61
62	Patients Laundry								62
63	Other Non Reimbursable Cost								63
64	Cross Foot Adjustments								64
65	Negative Cost Center								65
75	TOTAL								75